

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF NEW YORK**

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**Hearing Date: November 16, 2023  
Hearing Time: 11:30 A.M.  
Hearing Place: SYRACUSE**

In Re:

**JOSEPH A. DIMINO, JR.**

**Case No. 23-30672  
Chapter 13**

Debtor.

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**OBJECTION OF THE NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE TO  
CONFIRMATION OF DEBTOR'S CHAPTER 13 PLAN FILED ON 9/20/2023**

The New York State Department of Taxation and Finance (the "Department"), by and through Amanda Hiller, Esq., Acting Commissioner and Counsel, by Robert L. Cook, District Tax Attorney (of Counsel), respectfully submits this objection to the Debtor's Chapter 13 Plan (the "Plan") filed on September 20, 2023.

The Plan should not be confirmed because:

1. The Debtor has not filed New York State personal income tax returns for tax years 2019 - 2021. Pursuant to 11 U.S.C. §1308 and 11 U.S.C. §1325(a)(9), these returns must be filed prior to confirmation.

2. Debtor also is delinquent in filing New York State personal income tax returns for tax years 2011 – 2018. These returns should be filed to enable the Department to fully fix its claim and the Court to assess the Plan's feasibility pursuant to 11 U.S.C. §1325(a)(6).

WHEREFORE, the Department respectfully requests the Court: 1) sustain the objections contained herein; 2) not confirm the Plan in its current form; 3) require the Debtor to file his 2011 – 2021 New York State income tax returns; and 4) grant such other and further relief as it deems just and proper.

Dated: November 1, 2023

Amanda Hiller  
Acting Commissioner and Counsel

By: /s/ Robert L. Cook  
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